

701—26.17(422) Engraving, photography and retouching. Prior to July 1, 1984, persons engaged in the business of engraving on wood, metal, stone or any other material, taking photographs, or renovating or retouching an existing likeness or design are rendering, furnishing or performing a service, the gross receipts from which are subject to tax. “Photography” is the art or process of producing images or objects upon a photosensitive surface by the chemical action of light or other radiant energy. For treatment of these services on and subsequent to July 1, 1984, see rule 701—16.51(422,423).